

EXHIBIT E

Wings Communications, Inc.

Koule Akishemohin-Addams
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As a principal of the applicant, Mr. Addams is presently involved in virtually all aspects of Wings Communications startup operations. Accordingly, he is the contact for processing the application, responding to consumer issues, customer complaint resolution, technical and service quality issues, tariff and pricing matters and 911 issues.

EXHIBIT F

Sample Detail of Billing Statement

Date: February 01 **Pre-Paid Charges for March 08 through April 07**

Phone Number:

Payment:

Adjustments:

Balance:

Long Distance Deposit:

Total:

Amount Due in Full By

March 05

Pre-Paid Local Service

Non-Published Service

Three Way calling

Call Waiting

Line Charge

Automatic Callback

Federal Access Charge

Local, State and Federal Charges

Municipal Infrastructure Maintenance Fee

State infrastructure Maintenance Fee

State Additional Charges

Total Local, State and Federal Charges

Taxes

Federal at 3%

Illinois at 7%

Municipal at 5%

Total Taxes

Note: To keep receiving superior services always review your bill for any unauthorized services. Always request that your local toll and long distance service not be switched to another company without your written authorization.

EXHIBIT G

Business Plan and Projections
2001/2002

EXECUTIVE SUMMARY

Description of the Company

Wings Communications, Inc. business goal is initially to purchase local exchange services from Ameritech and then resell these services to the end-users. As a reseller for Ameritech the premier telecommunications provider for the Midwest, Wings Communications hope to quickly be able to become local telephone service provider with an established network infrastructure.

Mission Statement

The mission of Wings Communication is to become a bridge that will digitally connect the urban/inner-city population of Illinois with the main stream of the society by giving them access to a telephone system that does more than just conversation. We hope to provide an inexpensive telecommunication system to the urban/inner-city that is more beneficial than the cellular phone.

Products and Services

Wings Communications has signed a non-disclosure agreement with Ameritech with the understanding of becoming a reseller of all of its services including network access lines, local usage, Centrex, private line, ISDN, intraLATA toll and Central Office features. Wings Communications will focus initially on wiring the urban/inner-city populations by offering an inexpensive pre-paid basic local calls. The requirement of credit check will be eliminated and a flexible payment plan will be available. The cellular carriers are all doing this but Ameritech does not do this. We believe that this group of people will benefit more from a home phone than the cellular. Survey shows than two out of three adults in the urban/inner-city have a cellular phone with close to fifty percent (50%) as pre-paid. By offering a pre-paid package, removing the barrier of credit check (the same qualifications to obtain cellular phone in most cases) and showing the added benefit of having a telephone as a means of bridging the digital divide, we will help educate our customers and develop a long term relationship.

The urban/inner-city population will not only be able to make a reasonable telephone call but will also be able to get on the internet if they choose. Research shows that our targeted customers also have average of 2-3 children per household. It will be easy to show the benefit of our service over the cellular especially with respect to their children. Our method of sale through education gives us a substantial opportunity and advantage to dominate this environment. Wings Communications will maintain this advantage by an ongoing support to customers and building a long-term relationship with them.

Financial Forecast

Wings Communications expects that by initially concentrating on selling local phone service to the urban/inner-city populations, and starting with five employees, we should have over 2600 customers in the first six months, over 5500 customers in the first year and in excess of 12000 customers in the second year of operations.

The fact that our employees will be residence of these communities and our association with Ameritech couple with quality training will help us to achieve this goal. With our intensive training program and flexibility each employee will be closing a minimum of four sales per day. This will allow us a modest profit after the first quarter of operations.

Financial Requirement

Wings Communications plans to start with initial investment capital of \$60,000.00 from Koule Akishemoyin-Addams, then vice-president. An additional investment of another \$60,000.00 will be made available from an outside source after 90 days of business operations.

Management Team

Koule Addams, Vice President. Mr. Addams has served as the vice president of Wings Communications, Inc. since January 1999. Mr. Addams is also vice president with iTradeU4it, Inc. An inter-net business to business excess inventory and barter venue where he is responsible for the day-to-day operations of the network systems.

Primary Responsibilities: Direct and coordinate financial programs to provide funding for new or continuing operations in order to maximize returns on investments and increase productivity.

Mark Reed, Marketing Director. Prior to joining Wings Communications, Mr. Reed worked and is still working for Auto burn USA as the marketing director. His current responsibilities at Wings' will include company's direct marketing campaign and all sales related issues.

Primary Responsibilities: Manages market planning advertising, public relations and sales promotions. Oversees new market research and competitive research. Directs staffing, training and performance evaluations to develop and control sales program.

Stephen Emmanuel, Financial Officer. With over twenty years of experience working as accountant and in various financial positions with mid-size to big companies, Mr. Emmanuel has the ideal background for Wings Communications.

Primary Responsibilities: Gather financial data to report monthly, quarterly and annual expenditures and capital gains.

Kyne Aldridge, Chairman. Mr. Aldridge has a vast amount of experience as a retired banker and will provide guidance to the management staff.

In addition, an outside Board of Directors, including three highly qualified business and industry professionals, will assist our management team in making appropriate decisions and taking the most effective action; however, they will not be responsible for management decisions.

Marina Addams, Secretary. After completing her undergraduate degree from Morris Business School, Ms. Addams joined the staff at Wings Communications as a secretary.

Gregory Ozegebe, President. As a former vice-president with McCaw Telecommunications, Mr. Ozegebe brings with him the most needed commodity for a telecommunications startup like Wings telecommunications. His expertise in the telecommunications industry will be invaluable to our success.

Guarantees and Warranties

Our customers will benefit from our association with Ameritech by the virtue of her superior position in the telecommunications market and the non-parallel training provided to our employees.

Business Structure

Wings Communications, is incorporated in the state of Illinois. The Chairman Kyne Aldridge and the Vice President Koule Akishemoyin-Addams own the authorized company's shares. At a later stage the business may wish to have a facilities based operations. However, in the period covered by the business plan we intend to operate as a reseller of Ameritech services.

Market Research

Wings Communications can capitalize on the urge gap created by the big telecommunications companies during this current period of digital economy.

Economic and Social Factors

Telecommunications and entertainment industries are growing fast and evolving daily, as a focused urban/inner-city telecommunications provider, Wings Communications is poised to flourish in the midst of this boom. We are projecting to grow at an average annual rate of 10-12% from inception through 2015. The general economic climate in the urban/inner-city of Illinois especially the big cities like Chicago is very strong. With the ever present need and dependent of the populace on the inter-net, an inexpensive local telephone operator like Wings Communications will be indispensable to the communities we will be serving for their connections to the digital highway.

Competitive Environment

The quality of telecommunication services provided to the urban/inner-city populous varies from poor to nonexistence. Our competitive edge will be in attracting and training our employees from the neighborhood will be selling our services. Since our employees will be selling to the people they know, the issue of mistrust will be minimal.

Long-Term Opportunities

In today's fast evolving economy, telecommunication is a necessity. Our highly trained employees that are recruited from the urban/inner-city will give us an added advantage since the customers will be dealing with people they know and speak their language. The fact that our employees live close to the customers will enable us to know immediately if they are having problems with our services and can be remedied quickly. The double role of our employees both as sales people and as customer service representatives will allow us to deliver better service to our customers hence we will be able to retain them and offer them additional services in the future or as their needs required. At the current rate of telecommunication expansion into

various areas of our lives, especially with the inter-net, Wings Communications will be well situated to take advantage of the urban/inner-city needs when the digital divide start narrowing.

Geographic Area

Wings Communications is based in Chicago, Illinois and targets the neglected urban/inner-city of the whole state of Illinois.

Market Description/Target Customers

The whole of the state of Illinois with approximate population of 20 million people, 2-3 million of which live in the urban/inner-city is within the targeted customers. The average annual household income for the urban/inner-city residence is approximately \$15,500.00.

Our targeted customers are individuals with children and head of household. This category is mainly woman in the urban/inner-city. These parents read and hear about the digital divide and are very anxious that their children are not left behind. Wings Communications pricing structure and the fact that the home phone gives you better access to the inter-net is expected to attract and fit within these household monthly expenditures. We have found that because of our efforts in recruiting our sales/customer representatives from these neighborhoods our continued presence will be assured. We expect growth in demand for our services to continue for the foreseeable future.

Market Definition

The telecommunications industry is forecast to expand at about 5% annually. This expansion is faster than the general economic growth rate, which is expected to be around 2.4% per year.

The internet and the home entertainment are expanding even faster. The urban/inner-city population that is being neglected will surely need a way of joining this momentum. This is why we have selected to focus our initial operation with this group. Our early relationship with this segment of the market gives us an instant access to sell them other services. We believe that by concentrating on the urban/inner-city population, offering an attractive price and working with them will make it much easier for us to introduce other services when the opportunity arrives.

Competitive Analysis

There are other telecommunications companies in Illinois but they are not focused exclusively on the urban/inner-city population. The competitions in the urban/inner-cities are fair to moderate. The competitions are not focused or directed specifically at these segment of the population. Wings Communications is the only telecommunications company willing to cultivate this group hence willing and hope to bridge the gap between the digital divide.

BUSINESS STRATEGY

Wings Communications is in close contact with D M E Interactive Holdings, Inc., an urban oriented internet

provider in the New -York and New Jersey area. D M E offers a low-cost certified pre-owned internet access to the urban communities in these states. Since it is not possible to gain access to the inter-net without a phone line, Wings Communications is in the position through an alliance with D M E, upon her arrival in Illinois and Mid-West, to wire these homes that D M E will be selling her services. D M E Interactive Holdings is already in alliance with AOL/CompuServe to provide these services. Our involvement with D M E (and indirectly AOL) gives us another added advantage over the competition since America Online (AOL) is already a household name.

Advertising/Promotion

Wings Communications recognizes that the key to success requires extensive and aggressive promotion. To accomplish our goals, Wings Communications will advertise and promote its services through public relations, customer relations and the traditional media.

Public Relations. We will put a considerable effort into preparing and disseminating a regular flow of press releases, which is a vital strategy for public relations in the urban/inner-city. These will be accomplished by our participation in the neighborhood activities and event sponsorship in the urban/inner-city.

Customer Relations. Records of every sale will be kept with customer survey. Our employees who also live in these neighborhoods will constantly be available in case of complaints or suggestions. These records and suggestions will be used to improve our services and encourage our satisfied customers to recommend our services to family, friends and neighbors.

Traditional Media. We plan to gain and maintain awareness of Wings Communications among urban/inner-city residents by establishing a company that is professional, completely reliable and highly positioned in the market. We will maximize efficiency in the selection and scheduling of advertisements in local publications and on cable networks. We will maximize advertisement life with monthly and weekly publications and rotate ads among them.

Sales and Marketing

Excellent skills are vital in any new venture. Therefore, all employees will receive professional training on selling Wings Communications services. In addition, we will augment our sales staff professional development by providing the highly effective and proven sales training technique provided by Ameritech. Emphasis during training will include sales follow-up to assure customer satisfaction. This will increase customer loyalty and afford Wings Communications an opportunity to maintain a high profile within the industry.

Lastly, we will use a "contract management" system that will allow us to monitor the effectiveness of promotional strategies and marketing messages. This will assist us in developing an intense advertising campaign within our targeted market.

FORECASTING

Sales Forecast

Sale determines the profitability of any business. For the purpose of our sales forecast, we expect that each employee will be able to close an average of five sales in a workday (eight hours). This we believe is a very conservative estimate since our employees will be selling in their neighborhood to those they know and are familiar with.

We expect to also generate certain number of sales through our promotional activities. The number of sales generated through this activity should not be less than five in a day. This again we think is a conservative estimate. Based on these projections, we are forecasting a total of 2400 customers in the first 6 months at a reasonable price of \$59.00 per month. We expect to generate \$495600.00 sales over the first 6 months of operations.

In year two, with an average industry expansion rate of ten percent, we are forecasting to have not less than a total of 5000 customers. If price remain the same, we expect to generate over two million dollars (\$2,000,000.00) in sales. This forecast does not take into consideration any additional services that each individual customer may request.

PROFIT AND LOSS FORECAST: YEAR ONE
FOR *Wings Communications, Inc.*

Date Completed: *1-Jul-01*

Month	1	2	3	4	5	6	7	8	9	10	11	12	Year Total
1. Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,800.00	\$ 47,200.00	\$ 70,600.00	\$ 94,400.00	\$ 118,000.00	\$ 141,800.00	\$ 485,800.00
1b. Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$ 141,800.00
2. Less: Cost of Sales	80%	\$ -	\$ -	\$ -	\$ -	\$ -	18880	\$ 37,760.00	\$ 56,640.00	\$ 75,520.00	\$ 94,400.00	\$ 113,280.00	\$ 396,480.00
3. Gross Profit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,720.00	\$ 9,440.00	\$ 14,160.00	\$ 18,880.00	\$ 23,600.00	\$ 28,320.00	\$ 99,120.00
3b. Total Receipts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,200.00	\$ 70,600.00	\$ 94,400.00	\$ 118,000.00	\$ 141,800.00	\$ 165,200.00	\$ 637,200.00
4. Fixed Expenses:													
a. Wages/Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,290.00	\$ 4,290.00	\$ 4,290.00	\$ 4,290.00	\$ 4,290.00	\$ 4,290.00	\$ 25,740.00
b. Officers Salary		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 12,000.00
c. Payroll Tax		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704.50	\$ 704.50	\$ 704.50	\$ 704.50	\$ 704.50	\$ 704.50	\$ 4,227.00
d. Vehicle Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280.00	\$ 280.00	\$ 280.00	\$ 280.00	\$ 280.00	\$ 280.00	\$ 1,560.00
e. Other Taxes	3%						\$ 687.38	\$ 1,374.76	\$ 2,062.14	\$ 2,749.52	\$ 3,436.90	\$ 4,124.28	\$ 14,434.99
f. Rent/Lease		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 9,000.00
g. Marketing & Advertising		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 8,250.00
h. Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 2,400.00
i. Professional Fees		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 3,000.00
j. Training/Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00			\$ 500.00			\$ 2,000.00
k. Depreciation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ 312.50	\$ 1,875.00
l. Utilities		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303.33	\$ 303.33	\$ 303.33	\$ 303.33	\$ 303.33	\$ 303.35	\$ 1,820.00
m. Telephone		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575.00	\$ 575.00	\$ 575.00	\$ 575.00	\$ 575.00	\$ 575.00	\$ 3,450.00
n. Supplies		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 208.33	\$ 1,250.00
o. Equip. Lease/Credit Card		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54.17	\$ 54.17	\$ 54.17	\$ 54.17	\$ 54.17	\$ 54.17	\$ 325.02
p. Repairs/Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86.67	\$ 86.65	\$ 86.67	\$ 86.67	\$ 86.67	\$ 86.67	\$ 520.00
q. Capital Purchase		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
r. Employees Benefit		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 3,000.00
s. Attritions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
t. Miscellaneous		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258.35	\$ 258.33	\$ 258.33	\$ 258.33	\$ 258.33	\$ 258.33	\$ 1,550.00
u. Amortization		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 120.00
v. Refunds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Less: Total Fixed Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,535.25	\$ 14,722.67	\$ 15,409.97	\$ 16,597.35	\$ 16,784.73	\$ 17,472.13	\$ 98,622.01
6. Profit/(Loss)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,815.25)	\$ (5,282.57)	\$ (1,249.97)	\$ 2,282.65	\$ 6,815.27	\$ 10,847.87	\$ 2,597.99

PROFIT AND LOSS FORECAST: YEAR TWO

Date Completed:

1-24-01

FOR *Wings Communications, Inc.*

Month	1	2	3	4	5	6	7	8	9	10	11	12	Year
	Total												
1. Sales Revenue	\$165,200.00	\$177,000.00	\$188,800.00	\$200,600.00	\$212,400.00	\$224,200.00	\$236,000.00	\$247,800.00	\$259,600.00	\$271,400.00	\$283,200.00	\$295,000.00	*****
1b. Deposits	\$ 23,600.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$ 11,800.00	\$153,400.00
2. Less: Cost of Sales	80% \$132,160.00	\$141,600.00	\$151,040.00	\$160,480.00	\$169,920.00	\$179,360.00	\$188,800.00	\$198,240.00	\$207,680.00	\$217,120.00	\$226,560.00	\$236,000.00	*****
3. Gross Profit	\$ 33,040.00	\$ 35,400.00	\$ 37,760.00	\$ 40,120.00	\$ 42,480.00	\$ 44,840.00	\$ 47,200.00	\$ 49,560.00	\$ 51,920.00	\$ 54,280.00	\$ 56,640.00	\$ 59,000.00	\$552,240.00
3b. Total Receipts	\$188,800.00	\$188,800.00	\$200,600.00	\$212,400.00	\$224,200.00	\$236,000.00	\$247,800.00	\$259,600.00	\$271,400.00	\$283,200.00	\$295,000.00	\$306,800.00	*****
4. Fixed Expenses:													
a. Wages/Salaries	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.33	\$ 14,733.35	\$ 14,733.35	\$176,600.00
b. Officers Salary	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 60,000.00
c. Payroll Tax	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.66	\$ 1,816.70	\$ 1,816.70	\$ 21,800.00
d. Vehicle Expenses	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.66	\$ 541.70	\$ 541.70	\$ 6,500.00
e. Other Taxes	3% \$ 4,958.00	\$ 5,310.00	\$ 5,664.00	\$ 6,018.00	\$ 6,372.00	\$ 6,726.00	\$ 7,080.00	\$ 7,434.00	\$ 7,788.00	\$ 8,142.00	\$ 8,496.00	\$ 8,850.00	\$ 82,836.00
f. Rent/Lease	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 19,200.00
g. Marketing & Advertising	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.66	\$ 3,681.70	\$ 3,681.70	\$ 44,180.00
h. Insurance	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 10,800.00
i. Professional Fees	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 7,200.00
j. Training/Development	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 4,500.00
k. Depreciation	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.92	\$ 572.90	\$ 572.90	\$ 6,875.00
l. Utilities	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.67	\$ 402.65	\$ 402.65	\$ 4,832.00
m. Telephone	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 890.00	\$ 10,680.00
n. Supplies	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.67	\$ 291.65	\$ 291.65	\$ 3,500.00
o. Equip./Lease/Credit Card	\$ 83.33	\$ 83.33	\$ 83.33	\$ 83.33	\$ 83.33	\$ 83.33	\$ 83.33	\$ 83.33	\$ 83.35	\$ 83.35	\$ 83.33	\$ 83.33	\$ 1,000.00
p. Repairs/Maintenance	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 183.33	\$ 2,200.00
q. Capital Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
r. Employees Benefit	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.66	\$ 1,666.70	\$ 1,666.70	\$ 20,000.00
s. Attritions	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 2,360.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00	\$ 22,420.00
t. Miscellaneous	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.08	\$ 222.10	\$ 222.10	\$ 2,665.00
u. Amortization	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 240.00
v. Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$ 23,800.00	\$141,600.00
5. Less: Total Oper. Expenses	\$ 40,696.97	\$ 41,250.97	\$ 41,804.97	\$ 41,958.99	\$ 42,312.99	\$ 42,666.97	\$ 43,020.97	\$ 42,194.97	\$ 42,548.99	\$ 42,902.99	\$ 43,257.11	\$ 43,611.11	\$508,228.00
6. Income From Operations	\$ (7,856.97)	\$ (5,850.97)	\$ (3,844.97)	\$ (1,838.99)	\$ 187.01	\$ 2,173.03	\$ 4,179.03	\$ 7,385.03	\$ 9,371.01	\$ 11,377.01	\$ 13,382.89	\$ 15,388.89	\$ 44,012.00

Wings Communications

/30/01
2:00

Wings Communications, Inc.
Chart of Accounts

Company: WIC
Page: 1

Account	Type	Account Name	Tax Page	Tax Line
1110	A	Cash in Bank - Checking	L	1
1120	A	Cash in Bank - Payroll	L	1
1130	A	Cash in Bank - Special	L	1
1150	A	Cash in Bank - Savings	L	1
1210	A	Accounts Receivable	L	2A
1270	A	Allowance for Doubtful Accts	L	2B
1310	A	Prepaid Expenses	L	6
1390	A	Loans to Stockholders	L	7
1410	A	Other Current Assets	L	6
1510	A	Land	L	12
1520	A	Building	L	10A
1530	A	Leasehold Improvements	L	10A
1540	A	Office Furniture & Equipment	L	10A
1550	A	Tools	L	10A
1560	A	Trucks & Automobiles	L	10A
1570	A	Service Equipment	L	10A
1590	A	Assets Sold	L	10A
1605	A	Accum Depr - Sold Assets	L	10B
1620	A	Accum Depr - Building	L	10B
1630	A	Accum Depr - Leasehold Improv.	L	10B
1640	A	Accum Depr - Ofc Furn/Fixture	L	10B
1650	A	Accum Depr - Tools	L	10B
1660	A	Accum Depr - Trucks & Autos	L	10B
1670	A	Accum Depr - Service Equip	L	10B
1710	A	Other Assets	L	14
1815	A	Deposits with others		
1820	A	Organization Costs	L	13A
1920	A	Accum Amort - Organiz. Costs	L	13B
2010	L	Accounts Payable - Trade	L	16
2110	L	Notes Payable - Current	L	17
2210	L	Accrued Salaries & Wages	L	18
2230	L	Federal W/H Payable	L	18
2240	L	FICA W/H Payable	L	18
2250	L	State W/H Payable	L	18
2260	L	Local W/H Payable	L	18
2270	L	Other W/H Payable	L	18
2280	L	FUTA Payable	L	18
2290	L	SUTA Payable	L	18
2310	L	Income Tax Payable	L	18
2320	L	Sales Taxes Payable	L	18
2330	L	Other Taxes Payable	L	18
2410	L	Accrued Other Expenses	L	18
2610	L	Notes Payable - Long Term	L	20
2650	L	Mortgage Payable	L	21
2710	L	Other Liabilities	L	21
2720	L	Unearned Revenue		

6/30/01
12:00

Wings Communications, Inc.
Chart of Accounts

Company: WIC
Page: 2

Account	Type	Account Name	Tax Page	Tax Line
2730	L	Customers Deposits		
2810	L	Capital Stock	L	22
2820	L	Additional Paid-in Capital		
2850	L	Shareholder Contributions	L	23
2910	L	Retained Earnings	L	24
2920	L	Shareholder Distributions	K	22
3010	R	Service Revenue	1	1A
3020	R	Inter-lata(Service Revenue)		
3030	R	Intra-Lata(Service Revenue)		
3040	R	Long Distance(Service Revenue)		
3120	R	Discounts	1	1A
3130	E	Cost of Revenue(Pynt-Carriers)		
5010	E	Accounting	1	19B
5020	E	Advertising & Promotion	1	16
5030	E	Auto/Truck Expenses	1	19B
5040	E	Bank Service Charges	1	19B
5050	E	Bad Debt Expense	1	10
5060	E	Contributions	K	7
5120	E	Depreciation Expense	1	19B
5180	E	Amortization Expense	1	19B
5210	E	Dues & Subscriptions	1	19B
5220	E	Licenses & Fees	1	19B
5230	E	Insurance	1	19B
5240	E	Maintenance & Repairs	1	9
5250	E	Legal	1	19B
5260	E	Office Supplies	1	19B
5270	E	Postage	1	19B
5280	E	Parts and Accessories	1	19B
5300	E	Rent - Equipment	1	11
5310	E	Supplies	1	19B
5320	E	Telephone	1	19B
5330	E	Utilities	1	19B
5340	E	Entertainment	1	19A
5350	E	Travel	1	19B
5360	E	Meals	1	19A
5380	E	Miscellaneous	1	19B
5400	E	Employee Benefits	1	18
5410	E	Salaries & Wages	1	8A2
5420	E	Salaries - Officers	1	7A
5450	E	Insurance - Health & Life	1	18
5455	E	Insurance - Liability	1	18A
5490	E	Taxes - Payroll	1	12A
5520	E	Illinois Commerce Commission	1	12A
5522	E	Department of Revenue		
5525	E	City of Chgo-Dept of Revenue		
5527	E	Taxes-Others		

6/30/01
12:00

Wings Communications, Inc.
Chart of Accounts

Company: WIC
Page: 3

Account	Type	Account Name	Tax Page	Tax Line
5530	E	Uniforms	1	19B
6010	R	Gain/Loss on Asset Sales		
6020	R	Interest Income	K	4A
6030	R	Other Income	1	5

96 Accounts on File

WINGS COMMUNICATIONS, INC.

Balance Sheet

As of May 30, 2001

ASSETS:

Current Assets

Checking/Savings

Checking

Cash Expenditures

Savings

\$ 60000.00

0.00

0.00

60000.00

Total Checking/Savings

Total Current Assets

60000.00

Fixed Assets

Truck/Equipment

Truck

Equipment

Accumulated Depreciation

Total Truck/Equipment

25000.00

-252.00

24748.00

Total Fixed Assets

24748.00

TOTAL ASSETS

84748.00

LIABILITIES & EQUITY

Equity

Common Stock

Additional Paid in Capital

Retained Earnings

Total Equity

1000.00

7000.00

-252.00

7748.00

Liabilities

Loans from shareholder's

77000.00

TOTAL LIABILITIES & EQUITY

84748.000

WINGS COMMUNICATIONS, INC.
STATEMENTS OF ASSETS, LIABILITIES AND SHAREHOLDERS' EQUITY
DECEMBER 31, 2002 AND 2001
(PROJECTED)

	<u>2002</u>	<u>2001</u>
ASSETS:		
Current assets		
Cash- checking account	\$ 45,000.00	\$ 50,000.00
Accounts receivable	36,000.00	5,000.00
Prepaid expenses	1,445.00	500.00
Deposits and others	<u>926,652.00</u>	<u>331,200.00</u>
	<u>\$1,009,097.00</u>	<u>\$ 386,700.00</u>
Property and Equipment:		
Computers and printers	\$ 3,370.00	\$ 3,370.00
Other equipment and appliances	17,500.00	17,500.00
Furniture and fixtures	2,100.00	2,100.00
Leasehold improvements	<u>2,030.00</u>	<u>2,030.00</u>
	<u>\$ 25,000.00</u>	<u>\$ 25,000.00</u>
Less: accumulated depreciation	<u>\$ 6,875.00</u>	<u>\$ 1,875.00</u>
Net property and equipment	<u>\$ 18,125.00</u>	<u>\$ 23,125.00</u>
Other assets:		
Deposits with others	\$ 1,000.00	\$ 1,000.00
Organization costs, net of acc. amortz. of \$360 & \$120	<u>840.00</u>	<u>1,080.00</u>
Total other assets	<u>\$ 1,840.00</u>	<u>\$ 2,080.00</u>
Total assets	<u>\$1,029,062.00</u>	<u>\$ 411,905.00</u>
	=====	=====
LIABILITIES AND SHAREHOLDERS' EQUITY:		
Current liabilities:		
Accounts payable	\$ 10,000.00	\$ 10,885.00
Accrued expense payable	5,000.00	3,750.00
Security deposits- customers	<u>900,000.00</u>	<u>322,140.00</u>
Total current liabilities	<u>\$ 915,500.00</u>	<u>\$ 336,775.00</u>
Long- term debt	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>
Loans from shareholders	<u>\$ 40,000.00</u>	<u>\$ 55,000.00</u>
Shareholders' equity:		
Common stock	\$ 1,000.00	\$ 1,000.00
Additional paid in capital	7,000.00	7,000.00
Retained earnings	<u>55,562.00</u>	<u>2,130.00</u>
Total shareholders' equity	<u>\$ 63,562.00</u>	<u>\$ 10,130.00</u>
Total liabilities and shareholders' equity	<u>\$1,029,062.00</u>	<u>\$ 411,905.00</u>
	=====	=====

WINGS COMMUNICATIONS, INC.
STATEMENT OF REVENUE AND RETAINED EARNINGS
YEARS ENDING DECEMBER 31, 2001 AND 2002
(PROJECTED)

	<u>2002</u>	<u>2001</u>
REVENUE	\$ 2,761,200.00	\$ 495,600.00
Cost of revenue	<u>2,208,960.00</u>	<u>396,480.00</u>
Gross profit	<u>\$ 552,240.00</u>	<u>\$ 99,120.00</u>
Operating expenses:		
Advertising	\$ 44,180.00	\$ 8,250.00
Salaries & Wages- employees	176,800.00	25,740.00
Salaries -officers	60,000.00	12,000.00
Payroll taxes(including FUTA)	21,800.00	4,227.00
Other taxes	82,836.00	14,435.00
Rent	19,200.00	9,000.00
Vehicle expenses	6,500.00	1,560.00
Insurance	10,800.00	2,400.00
Professional services	7,200.00	3,000.00
Training and professional development	4,500.00	2,000.00
Utilities	4,832.00	1,820.00
Telephone	10,680.00	3,450.00
Supplies	3,500.00	1,250.00
Repairs and maintenance	2,200.00	520.00
Equipment lease- credit card	1,000.00	325.00
Employee benefits	20,000.00	3,000.00
Depreciation	6,875.00	1,875.00
Amortization- organization cost	240.00	120.00
Miscellaneous	<u>2,665.00</u>	<u>1,550.00</u>
Total operating cost	<u>\$ 485,808.00</u>	<u>\$ 96,522.00</u>
Income from operations	<u>\$ 66,432.00</u>	<u>\$ 2,598.00</u>
Provision for income taxes (federal & state)	<u>\$ 13,000.00</u>	<u>\$ 468.00</u>
Net income	<u>\$ 53,432.00</u>	<u>\$ 2,130.00</u>
Retained earnings, beginning of the year	<u>\$ 2,130.00</u>	<u>\$ 00.00</u>
Retained earnings, end of year	<u>\$ 55,562.00</u>	<u>\$ 2,130.00</u>

Appendix A

1. *Is your company seeking any waivers or variances of certain Commission rules and regulations in this proceeding that pertain to local exchange service? Please provide evidence as to why your company is seeking any waiver or variance.*

Yes. Applicant seeks waivers (with respect to Sections 13-404) of Part 710 of the Illinois Administrative Code relating to the Uniform System of accounts ("USOA") for Telecommunications Carrier and Part 735 (Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service, Issuance of Telephone directories for Local Exchange Telecommunications Carriers for the State of Illinois (Part 735.180). Likewise, with respect to the request herein for interexchange service authority under Sections 13-404 of the Act, waivers of the said Parts 710 and 735, respectively, are requested.

Wings Communications avers that as a "start up" operation, initially intending to provide resold telecommunications services only, through the facilities of Ameritech (SBC)'s affiliate Ameritech Information Industry Services ("AIIS"), waivers/variances are appropriate at this time.

Wings Communications proposes to maintain its books and records in accordance with Generally Accepted Accounting Principles ("GAAP") for all purposes, since strict compliance with Part 710 would be burdensome and costly to a start up company. Applicant believes that GAAP is an alternate procedure that is consistent with the principles of the USOA provisions.

Finally, Wings Communications requests a waiver from part 735.180 for provision of directories. Applicant will seek to meet this provision through making arrangements with the incumbent local carriers to include Wings Communications customers in their directories.

2. *Will you company comply with 83 Illinois Administrative Code Part 772, Pay-Per-Call Services, including Part 722.55(a)(1), Billing and Part 722.100(d) Notices?*

Yes.

3. *Will your company comply with 83 Illinois Code Part 705, Preservation of Records of Telephone Utilities?*

Yes.

4. *Will your company abide by 83 Illinois Administrative Code Part 735, "Procedures Governing the Established of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Telephone Utilities in the State of Illinois?"*

Yes.

5. *Who will provide customer repair service for your company?*

Ameritech. (As per reseller agreement negotiated through the affiliate Ameritech Information Industry Services (AIIS). We also have Mr. Claude Britt of AT&T repairs and maintenance department and Ms. Lisa Thompson of McLeodUSA as consultants in case of emergency.

6. *How many people does your company employ?*

Eight employees. We plan to add more as the company grows.

7. *Will your company meet the requirements as they pertain to the Telephony Assistance Programs imposed by sections 13.301 and 13.301.1 of the Illinois Public utilities Act and 83 Illinois Administrative Code Part 757?*

Yes.

8. *Will your company solicit, collect, and remit the voluntary contributions from its telephone subscribers to support the Telephone Assistance Program?*

Yes.

9. *Does your company plan on filling to become an Eligible Telecommunications Carrier?*

Yes.

10. *Does your company realize that it will not be able to receive any of the federal reimbursements for the Lifeline and Link Up Programs if it is not an eligible carrier?*

Yes.

11. *Will your company offer all the waivers associated with the Universal Telephone Service Assistance?*

Yes.

12. *Will your company abide by the regulations as prescribed in 83 Illinois Administrative Code Part 755, "Telecommunications Access for Persons with Disabilities," 83 Illinois Administrative Code Part 756, "Telecommunications Relay Service," and Sections 13-703 of the Illinois Public Utilities Act?*

Yes.

13. *Will your company's billing system be able to distinguish between resale and facilities based service for the collection of the ITAC line charge?*

Yes.

14. *Has your company signed and return the Universal Telephone Assistance Corporation ("UTAC") and the Illinois Telecommunications Access Corporation ("TTAC") to Commission staff?*

Yes.

15. *How does your company plan to solicit customers once it begins to provide local service?*

Wings Communications will start its services incrementally, on a city-by-city, center-by-center office basis. Wings Communications intends to expand its operations on a statewide basis to the full extent permitted by the Commission.

16. *Has your company provided service under any other name?*

No.

17. *Have any complaints or judgments been levied against the company? (Instate, out-of state, of FCC)*

No. Wings Communications is a start up company and has no complain or judgment levied against her.

Appendix B

1. *Will your company ensure that 911 traffic is handled in accordance with the 83 Illinois Administrative Code Part 725 and the Emergency Telephone System Act?*

Yes. To the extent that Wings Communications is providing local exchange services for the residential and business subscribers through AIIS, Wings Communications will comply with all applicable requirements concerning 911 emergency services, directory assistance, operator assisted calling, telecommunications relay services, and other miscellaneous services in accordance with 83 Illinois administrative Code Part 725 and the Emergency Telephone System Act.

2. *Will your company contact and establish a working relationship with 911 systems when you begin to provide local telephone service?*

Yes. Wings Communications is providing local exchange services for the residential and business subscribers through AIIS an affiliate of Ameritech. Our intention working initially with Ameritech is not only to reseller the services but to establish as good a working relationship with other related emergency services as Ameritech when our facilities based operation commences.

3. *Will your company coordinate with the incumbent LEC(s) and local 911 systems to provide transparent service for your local exchange customers?*

Yes. Wings Communications is providing local exchange services for the residential and business subscribers through AIIS an affiliate of Ameritech.

4. *Who will be responsible for building and maintaining the 911 databases for your local exchange customers?*

Wing Communications.

5. *How often will your company update the 911 databases with customer information?*

Wings Communications will update its databases daily and as often as suggested or recommended by our consultants.

6. *Will your company's billing system have the ability to distinguish between facilities based and resale for the collection of the 911 surcharges?*

Wings Communications is currently seeking authority 13-404 Resale of Local and /or Interexchange service.

7. *Does your company have procedures for the transitioning of the 911-surcharge collection and disbursement to local 911 systems?*

Yes. With our association with Ameritech we will be able to disburse surcharge collection to local 911. Once facilities based, Wings Communications shall to refine the procedure if necessary.

8. *Will your company's proposal require any network changes to any of the 911 systems?*

No.

9. *Will your company be able to meet the requirements specified under Part 725.500(o) and 725.620(b) for the installation of call boxes?*

As a reseller, through the facilities of Ameritech Wings Communications will meet all the 911 service requirements. Accordingly, once facilities based, Wings Communications plans to meet all 911 criteria with the possible exception of call box requirements.

10. *Does your company plan to file for a waiver of Part 725.500(o) and 725.620(b) in the future?*

Yes.

Appendix C

1. *(Answer if requesting waiver of Part 710) What circumstances warrant a departure from the prescribed Uniform System of Accounts ("USOA")?*

As a startup company, Wings, in its short history, has not adopted the USOA. Notwithstanding, its books will be kept in accordance with Generally Accepted Accounting Principles ("GAAP"), which should provide a means of tracking operations and financial results. Accordingly, the Staff, which will have, in any event, all of Wings' cooperation, should have no problems in reviewing or auditing the books and records of this small entity. Of course, as Applicant grows and provides facilities based services, the issue of accounting methodology and other financial matters may need to be reexamined. Regardless, Wings financial practices will present no significant inconsistencies with the practices of similarly situated telecommunications carriers. Finally, Wings acknowledges that if a waiver is granted herein, such waiver shall not preclude future Commission action revoking acting otherwise contrary to said waiver.

2. *Will records be maintained in accordance with Generally Accepted Accounting Principles ("GAAP")*

Yes.

3. *Will applicants accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?*

Yes.

4. *Will applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?*

Yes.

5. *Will applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?*

Yes.

6. *Does the accounting system currently in use by applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax return? What specific accounts or sub-accounts provide this data?*

Yes.

7. *If waiver of Part 710 is granted, will applicant provide annual audited statements or all periods subsequent to granting of the waiver?*

Yes.

8. *Does applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?*

Yes.

9. *Please attach a copy of applicant's chart accounts.*

Appendix D

1. *Will customers have the ability to sign up with any long distance company they choose?*

Yes. Wings Communications intends to make all services available to the customer including the ability to sign-up or change Long Distance Company at anytime as required by law.

2. *Will customers have the ability to use dial around long distance companies?*

Yes.

3. *Does the applicant have inter-exchange authority Illinois? If yes, Please provide the docket number.*

No. The applicant is currently seeking authority as a reseller of local and inter exchange services in Illinois.

4. *Will customers have access to the Illinois Relay Service?*

Yes.

5. *Will customers be able to make 1-800 calls for free?*

Yes.

6. *Will the Company offer operator services?*

Yes.

7. *Please describe how applicant plans to collect the monthly fee to be paid in advance.*

Wings Communications will charge for local service one month in advance. Monthly service fees including taxes are payable to duly authorized currency exchange centers or at any Wings Communications office. Long distance and other service charges will also be prepaid.

8. *Will customers' monthly bills show a breakdown of services, features, surcharges, taxes, etc?*

Yes.

9. *Will customers pay an installation fee? If yes, will payment arrangements be offered for the installation fee?*

Yes.

10. *Will telephone service be in the Company's name or the customer's name? If in the Company's name how will information appear in data bases, such as 9-1-1, directory assistance, etc.*

Telephone service will appear always in customer's name as in accordance with Ameritech system.

11. *Will applicant offer prepaid service as a monthly service or as a usage service?*

Wings Communications offer prepaid service as a usage service.

12. *Will applicant provide a warning when the remaining value of service is about to cease?*

Yes. The customer will always be informed electronically via a pre-recorded message of the possibility of being disconnected during a call if the remaining value of service is about to expire.

13. *Is the customer given more than one notice of the remaining value of service?*

Yes. Two thirty seconds warning will be given to customer about the remaining value of service before service is suspended. First notice at 60 seconds and the last notice 30 seconds before service is suspended.

14. *How much advance notice is given to the customer of the remaining of value service.*

One minute and be reminder 30 seconds prior to disconnection.

15. *If the customer is in the middle of a call will they be disconnected when the remaining value of service is expired?*

The customer will be disconnected after the second 30 seconds warning.

16. *Has the customer been made aware of potentially being disconnected during a call when the remaining value of service expires?*

The customer will be made aware of the condition and type of services provided by Wings' in a contract before installation of service.

17. *When does the timing of a call start?*

Timing starts when the party called by the customer picked up.

18. *If the person called does not answer, is any time deducted from the customer's account?*

No.

19. *Will there be any other instances in which the Company would disconnect a customer, other than running out of prepaid time.*

Wings Communications will not allow any illegal use, abuse or violation of the certification being sought.

20. *When a customer runs out of time is their phone immediately disconnected or on suspension? (Will they still be able to receive calls?)*

Wings Communications will immediately disconnect service after the customer has been informed of the remaining value of service and does not make or increase the deposit.

21. *Are applicant's services available to TTY callers?*

Yes.

22. *How will the applicant handle a complaint from a customer who disputes the amount of time used or remaining?*

All complaints and disputes about time used or remaining will be transferred to the customer service. Customer service will investigate and shall make full or partial adjustment to customers bill when circumstances exist which reasonably indicates that such charges are inappropriate.

23. *The Public Utilities Act requires a local calling area that has no time or duration charges. How will the Company define each customer's un-timed calling area?*

As a reseller through Ameritech Information Industry Services, ("AIIS") applicant will follow the un-timed calling area laid out area map by Ameritech.

Form

BCA-2.10**ARTICLES OF INCORPORATION**

(Rev. Jan. 1999)

Jesse White
 Secretary of State
 Department of Business Services
 Springfield, IL 62756
<http://www.sos.state.il.us>

Payment must be made by certified check, cashier's check, Illinois attorney's check, Illinois C.P.A.'s check or money order, payable to "Secretary of State."

This space for use by Secretary of State

FILED

JUL 13 1999

JESSE WHITE
 SECRETARY OF STATE

SUBMIT IN DUPLICATE!

This space for use by
 Secretary of State

Date 7-13-99
 Franchise Tax \$ 25⁰⁰
 Filing Fee \$ 75⁰⁰
 Approved: J. H. 100⁰⁰

1. CORPORATE NAME: Wings Communications Inc.

(The corporate name must contain the word "corporation", "company," "incorporated," "limited" or an abbreviation thereof.)

2. Initial Registered Agent: Kyne Aldridge
First Name Middle Initial Last name
 Initial Registered Office: 3011 West 183rd Str 271
Number Street Suite #
Homewood IL Cook 60430
City County Zip Code

3. Purpose or purposes for which the corporation is organized:
 (If not sufficient space to cover this point, add one or more sheets of this size.)

Provide telecommunications service

4. Paragraph 1: Authorized Shares, Issued Shares and Consideration Received:

Class	Par Value per Share	Number of Shares Authorized	Number of Shares Proposed to be Issued	Consideration to be Received Therefor
<u>Comm A</u>	<u>\$ 1.00</u>	<u>1000</u>	<u>1000</u>	<u>\$1000</u>

TOTAL = \$ 1000

Paragraph 2: The preferences, qualifications, limitations, restrictions and special or relative rights in respect of the shares of each class are:

(If not sufficient space to cover this point, add one or more sheets of this size.)

(over)

5. **OPTIONAL:** (a) Number of directors constituting the initial board of directors of the corporation: 3
(b) Names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualify:

Name	Residential Address	City, State, ZIP
Kyne Aldridge	3011 W. 183 rd Str	Homewood IL
Koule Addams	1936 N Clark	CHI IL 60614
Aaron Beckley	1936 N Clark	CHI IL 60614

6. **OPTIONAL:** (a) It is estimated that the value of all property to be owned by the corporation for the following year wherever located will be: \$ _____
(b) It is estimated that the value of the property to be located within the State of Illinois during the following year will be: \$ _____
(c) It is estimated that the gross amount of business that will be transacted by the corporation during the following year will be: \$ _____
(d) It is estimated that the gross amount of business that will be transacted from places of business in the State of Illinois during the following year will be: \$ _____

7. **OPTIONAL: OTHER PROVISIONS**

Attach a separate sheet of this size for any other provision to be included in the Articles of Incorporation, e.g., authorizing preemptive rights, denying cumulative voting, regulating internal affairs, voting majority requirements, fixing a duration other than perpetual, etc.

8. **NAME(S) & ADDRESS(ES) OF INCORPORATOR(S)**

The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated July 02, 99
(Month & Day) Year

Signature and Name
<u>[Signature]</u> Signature <u>KYNE ALDRIDGE</u> (Type or Print Name)
2. _____ Signature (Type or Print Name)
3. _____ Signature (Type or Print Name)

Address
1. <u>3011 W. 183rd Str</u> Street <u>Homewood IL 60430</u> City/Town State ZIP Code
2. _____ Street City/Town State ZIP Code
3. _____ Street City/Town State ZIP Code

(Signatures must be in **BLACK INK** on original document. Carbon copy, photocopy or rubber stamp signatures may only be used on conformed copies.)

NOTE: If a corporation acts as incorporator, the name of the corporation and the state of incorporation shall be shown and the execution shall be by its president or vice president and verified by him, and attested by its secretary or assistant secretary.

FEE SCHEDULE

- The initial franchise tax is assessed at the rate of 15/100 of 1 percent (\$1.50 per \$1,000) on the paid-in capital represented in this state, with a minimum of \$25.
- The filing fee is \$75.
- The minimum total due (franchise tax + filing fee) is \$100.
(Applies when the Consideration to be Received as set forth in Item 4 does not exceed \$16,667)
- The Department of Business Services in Springfield will provide assistance in calculating the total fees if necessary.
Illinois Secretary of State Springfield, IL 62756
Department of Business Services Telephone (217) 782-9522 or 782-9523